

Exhibit 16



May 14, 1999

Dear Delphi PSP Participant:

On April 12, 1999, the General Motors Board of Directors approved the separation (spin-off) of Delphi Automotive Systems Corporation (Delphi) from General Motors Corporation. The spin-off will result in Delphi becoming a fully independent, publicly traded company on May 28, 1999. This change will have an immediate effect upon you as a Delphi Personal Savings Plan (PSP) participant. You should be aware of the following information:

- There will be a "Quiet Period" beginning at 4:00 p.m. (Eastern Time) on May 24, 1999, that will continue through approximately mid-June. During the "Quiet Period" there will be a temporary suspension of certain participant-initiated transactions. The "Quiet Period" is necessary in order to:
 - Allocate units of the Delphi Common Stock dividend to eligible participant accounts;
 - Adjust the unit value of the GM \$1-2/3 par value Common Stock Fund;
 - Establish a new Delphi Common Stock Fund in the PSP;
 - Create a separate database and record-keeping requirements for all Delphi Plan participant accounts; and
 - Transfer your existing PSP account balance and outstanding loan information to the Delphi PSP.
- **Further information will be forthcoming and will be mailed to your address of record.**

PSP CHANGES - EFFECTIVE WITH THE SPIN-OFF

- There will be a stock dividend payable to all PSP participants who hold assets in GM \$1-2/3 par value Common Stock as of 4:00 p.m. (Eastern Time) on May 24, 1999. This dividend will be approximately 0.7 of a share of Delphi stock for each share of GM \$1-2/3 par value Common Stock.
 - Should you wish to have your future contributions and loan repayments invested in Delphi Common Stock, you may select the Delphi Common Stock Fund option following the conclusion of the "Quiet Period."

Provisions On or Before October 1, 1999

- You will be able to continue contributions into the GM \$1-2/3 par value Common Stock and GM Class H Common Stock Funds through October 1, 1999.
- Loan repayments can continue to be invested in the GM \$1-2/3 par value Common Stock and GM Class H Common Stock Funds through October 1, 1999.
- If you retire on or before October 1, 1999, you may request to move your entire Delphi PSP account assets to the GM PSP. This is a one-time request that may be made any time following your retirement and, once initiated, is irrevocable. If you make this request, all your Delphi PSP account assets will be transferred to the GM PSP. You will then be able to manage your account assets according to the GM Plan provisions.

Provisions After October 1, 1999

- After October 1, 1999, no new contributions or loan repayments will be invested into the GM \$1-2/3 par value Common Stock or GM Class H Common Stock Funds. Also, if you are directing a percentage of your contributions and loan repayments to the GM \$1-2/3 par value Common Stock or GM Class H Common Stock Funds, these contributions and loan repayments will *automatically* be invested in the Income Fund unless you change your election.
- You will have up to five years after the separation to transfer your assets out of the GM \$1-2/3 par value Common Stock and the GM Class H Common Stock Funds. At the end of five years (May 28, 2004), any remaining assets in the GM \$1-2/3 par value Common Stock and GM Class H Common Stock Funds will be transferred to the Income Fund. Additionally, any dividends paid on GM \$1-2/3 par value Common Stock and GM Class H Common Stock during the five year period after October 1, 1999 will *automatically* be invested in the Income Fund. It is important to note that during the remaining five year (subsequent to October 1, 1999) period:
 - No new contributions, loan repayments or exchanges into the GM \$1-2/3 par value Common Stock and/or GM Class H Common Stock Funds will be permitted. However, you may continue to exchange out, borrow and withdraw assets from these Funds in accordance with Plan provisions. Once initiated, all transactions are irrevocable and the assets may not be returned to these Funds.

A recorded message will be added to the Investment Service Center's automated Voice Response System reminding participants about the necessary "Quiet Period."

If you have any questions or concerns, please call the Investment Service Center at 1-800-489-4646 on any business day between 8:30 a.m. and 12:00 midnight (Eastern Time) to speak with a Service Center representative.

Sincerely,

Delphi Automotive Systems Corporation



May 14, 1999

Dear UAW Represented Delphi PSP Participant:

On April 12, 1999, the General Motors Board of Directors approved the separation (spin-off) of Delphi Automotive Systems Corporation (Delphi) from General Motors Corporation. The spin-off will result in Delphi becoming a fully independent, publicly traded company on May 28, 1999. This change will have an immediate effect upon you as a Delphi Personal Savings Plan (PSP) participant. You should be aware of the following information:

- There will be a "Quiet Period" beginning at 4:00 p.m. (Eastern Time) on May 24, 1999. During the "Quiet Period" there will be a temporary suspension of certain participant-initiated transactions. The "Quiet Period" is necessary in order to:
 - Allocate units of the Delphi Common Stock dividend to eligible participant accounts;
 - Adjust the unit value of the GM \$1-2/3 par value Common Stock Fund;
 - Establish a new Delphi Common Stock Fund in the PSP; and
 - Create a separate database and record-keeping requirements for all Delphi Plan participant accounts.
- **Further information will be forthcoming and will be mailed to your address of record.**
- On May 28, 1999, all future contributions designated to your PSP and any existing outstanding GM PSP loans as of May 28, 1999, will be transferred to your new Delphi account. All other PSP assets in your account prior to the May 28, 1999 spin-off will remain in your GM account.

GM PSP ACCOUNT CHANGES - EFFECTIVE WITH THE SPIN-OFF

- The "Quiet Period" for your GM PSP account will begin at 4:00 p.m. (Eastern Time) on Monday, May 24, 1999, and will continue no later than Wednesday, June 2, 1999. This "Quiet Period" will only affect the GM \$1-2/3 par value Common Stock Fund transactions.
- No new contributions, loan repayments or exchanges into the Delphi Common Stock Fund will be permitted in your GM PSP account. However, you may continue to exchange out, borrow and withdraw assets from this Fund in accordance with Plan provisions. Once initiated, all transactions are irrevocable and the assets may not be returned to this Fund. Additionally, any dividends paid on the Delphi Common Stock will *automatically* be invested in the Income Fund.

DELPHI PSP ACCOUNT - EFFECTIVE WITH THE SPIN-OFF

- The "Quiet Period" for your Delphi PSP account will begin on 4:00 p.m. (Eastern Time) on Monday, May 24, 1999 and will continue through approximately mid-June.

Certain participant-initiated transactions will be temporarily suspended during this "Quiet Period."

- Should you wish to have your future contributions and loan repayments invested in Delphi Common Stock, you may select the Delphi Common Stock Fund option following the conclusion of the "Quiet Period."

Provisions On or Before October 1, 1999

- You will be able to continue contributions into the GM \$1-2/3 par value Common Stock and GM Class H Common Stock Funds through October 1, 1999.
- Loan repayments can continue to be invested in the GM \$1-2/3 par value Common Stock and GM Class H Common Stock Funds through October 1, 1999.
- If you retire on or before October 1, 1999, you may request to move your entire Delphi PSP account assets to the GM PSP. This is a one-time request that may be made any time following your retirement and, once initiated, is irrevocable. If you make this request, all your Delphi PSP account assets will be transferred to the GM PSP. You will then be able to manage your account assets according to the GM Plan provisions.

Provisions After October 1, 1999

- After October 1, 1999, no new contributions, exchanges or loan repayments may be invested into the GM \$1-2/3 par value Common Stock or GM Class H Common Stock Funds. However, you may continue to exchange out, borrow and withdraw assets from these Funds in accordance with Plan provisions. Once initiated, all transactions are irrevocable and the assets may not be returned to these Funds.
- If you are directing a percentage of your current contributions and loan repayments to the GM \$1-2/3 par value Common Stock or GM Class H Common Stock Funds, these contributions and loan repayments will *automatically* be invested in the Income Fund unless you change your election. Additionally, any dividends paid on GM \$1-2/3 par value Common Stock and GM Class H Common Stock will *automatically* be invested in the Income Fund.

A recorded message will be added to the Investment Service Center's automated Voice Response System reminding participants about the necessary "Quiet Period".

If you have any questions or concerns, please call the Investment Service Center at 1-800-489-4646 on any business day between 8:30 a.m. and 12:00 midnight (Eastern Time) to speak with a Service Center representative.

Sincerely,

Delphi Automotive Systems Corporation

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PSP UAW LTR 0599

Confidential Treatment Requested
Pursuant to 29 C.F.R. § 70.26(b)

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